



3015 (02-09-04)

ANNUAL REPORT

OF

Name: STAR PRAIRIE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 13
STAR PRAIRIE, WI 54026

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MRS. PATSY JOHNSON of _____
(Person responsible for accounts)

Star Prairie Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/25/1998
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STAR PRAIRIE MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 13

STAR PRAIRIE, WI 54026

When was utility organized? 10/24/1976**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS PATSY JOHNSON**Title:** CLERK-TREASURER**Office Address:**

P.O. BOX 13

STAR PRAIRIE, WI 54026

Telephone: (715) 248 - 7231**Fax Number:** (715) 248 - 7501**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407 EXT 104**Fax Number:** (715) 832 - 0475**E-mail Address:** www.wipfli.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407**Fax Number:** (715) 832 - 0475**E-mail Address:** www.wipfli.com**Date of most recent audit report:** 1/28/1998**Period covered by most recent audit:** 1/1/97 - 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR TOM HESS**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 13

STAR PRAIRIE, WI 54026

Telephone: (715) 248 - 3933**Fax Number:** (715) 248 - 7501**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MR DAVE BURMEISTER, BOARD MEMBER

MRS JANET KNUTSON, BOARD MEMBER

MR RICKIE NELSON, BOARD MEMBER

MR JAMES PFLUEGER, BOARD MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	48,048	46,700	1
Operating Expenses:			
Operation and Maintenance Expense (401)	15,073	21,950	2
Depreciation Expense (403)	12,513	9,008	3
Amortization Expense (404)	0		4
Taxes (408)	14,131	14,288	5
Total Operating Expenses	41,717	45,246	
Net Operating Income	6,331	1,454	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	6,331	1,454	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,951	3,553	9
Miscellaneous Nonoperating Income (421)	(11,656)	(7,564)	10
Total Other Income	(7,705)	(4,011)	
Total Income	(1,374)	(2,557)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(1,374)	(2,557)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,999	8,738	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	7,999	8,738	
Net Income	(9,373)	(11,295)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	35,595	33,234	19
Balance Transferred from Income (433)	(9,373)	(11,295)	20
Miscellaneous Credits to Surplus (434)	13,656	13,656	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	39,878	35,595	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on reserve A/C CD's and now A/C checking	3,951	4
Total (Acct. 419):	3,951	
Miscellaneous Nonoperating Income (421):		
Non-regulated Sewer Dept. Income	(11,656)	5
Total (Acct. 421):	(11,656)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
1997 Property tax equivalent forgiven by Village	13,656	8
Total (Acct. 434):	13,656	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	48,048	0	0	0	48,048	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	48,048	0	0	0	48,048	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	649,742	636,229	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	149,557	137,044	2
Net Utility Plant	500,185	499,185	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	819,388	811,148	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	264,247	249,827	4
Net Nonutility Property	555,141	561,321	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	50,483	47,908	7
Total Other Property and Investments	605,624	609,229	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	76,278	69,450	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,909	7,887	11
Other Accounts Receivable (143)	10,084	9,227	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	100	100	17
Total Current and Accrued Assets	95,371	86,664	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,201,180	1,195,078	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	6,200	6,200	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	39,878	35,595	23
Total Proprietary Capital	46,078	41,795	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	103,758	113,184	25
Other long-Term Debt (224)	112,200	122,400	26
Total Long-Term Debt	215,958	235,584	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,177	750	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,262	6,831	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	9,439	7,581	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	929,705	910,118	38
Total Liabilities and Other Credits	1,201,180	1,195,078	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	649,742	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	649,742	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	149,557	0	0	0	9
Total Accumulated Provision	149,557	0	0	0	
Net Utility Plant	500,185	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	137,044				137,044	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,513				12,513	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,513	0	0	0	12,513	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	149,557	0	0	0	149,557	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.98%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	811,148	9,440	1,200	819,388	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	811,148	9,440	1,200	819,388	
Less accum. prov. depr. & amort. (122)	249,827	15,620	1,200	264,247	3
Net Nonutility Property	561,321	(6,180)	0	555,141	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	6,200	1
Changes during year (explain):		
NONE		2
Balance end of year	6,200	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Long-term advances	01/01/1992	12/31/2010	0.00%	103,758	1
Total for Account 223				103,758	
Other Long-Term Debt (224)					
State Trust Fund Loan	07/05/1988	03/15/2008	7.00%	112,200	2
Total for Account 224				112,200	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	14,131	2
Charged electric department expense		3
Charged sewer department expense	445	4
Other (explain):		
NONE		5
Total Accruals and other credits	14,576	
Taxes paid during year:		
County, state and local taxes	13,656	6
Social Security taxes	857	7
PSC Remainder Assessment	63	8
Other (explain):		
NONE		9
Total payments and other debits	14,576	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Trust Fund Loan	6,831	7,999	8,568	6,262	3
Subtotal	6,831	7,999	8,568	6,262	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	6,831	7,999	8,568	6,262	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	490,420			419,698		910,118	1
Add credits during year:							
For Services	1,609			666		2,275	2
For Mains	8,340			6,975		15,315	3
Other (specify):							
Hydrants	1,997					1,997	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	502,366	0	0	427,339	0	929,705	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	357,000			303,087		660,087	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Reserve Funds	50,483	3
Total (Acct. 125):	50,483	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,909	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	8,909	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	10,084	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	10,084	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	642,985	0	0	0	642,985	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	143,300	0	0	0	143,300	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	496,393	0	0	0	496,393	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,292	0	0	0	3,292	
Net Operating Income	6,331	0	0	0	6,331	8
Net Operating Income as a percent of Average Net Rate Base	192.31%	N/A	N/A	N/A	192.31%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	6,200	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	37,736	3
Other (Specify):		4
Total Average Proprietary Capital	43,936	
Net Income		
Net Income	(9,373)	5
Percent Return on Proprietary Capital	-21.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	47,787	1
Total Sales of Water	47,787	
Other Operating Revenues		
Forfeited Discounts (470)	261	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	261	
Total Operating Revenues	48,048	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	8,280	5
General Operating Expenses (680-690)	6,793	6
Total Operation and Maintenance Expenses	15,073	
Other Operating Expenses		
Depreciation Expense (403)	12,513	7
Amortization Expense (404)		8
Taxes (408)	14,131	9
Total Other Operating Expenses	26,644	
Total Operating Expenses	41,717	
NET OPERATING INCOME	6,331	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	155	8,078	24,847	4
Commercial	25	2,444	7,346	5
Industrial				6
Total Metered Sales to General Customers (461)	180	10,522	32,193	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		12,555	8
Other Sales to Public Authorities (464)	5	1,096	3,039	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	186	11,618	47,787	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	12,555	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	12,555	
Forfeited Discounts (470):		
Customer late payment charges	261	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	261	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,061	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,884	3
Chemicals (630)		4
Supplies and Expenses (640)	1,144	5
Repairs of Water Plant (650)	671	6
Transportation Expenses (660)	520	7
Total Plant Operation and Maintenance Expenses	8,280	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,500	8
Office Supplies and Expenses (681)	665	9
Outside Services Employed (682)	1,665	10
Insurance Expense (684)	1,813	11
Employees Pensions and Benefits (686)	1,150	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,793	
Total Operation and Maintenance Expenses	15,073	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		13,656	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		13,656	
Social Security		412	3
PSC Remainder Assessment		63	4
Other (specify): NONE			5
Total tax expense		14,131	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.248496				3
County tax rate	mills		5.656916				4
Local tax rate	mills		5.809021				5
School tax rate	mills		12.942768				6
Voc. school tax rate	mills		1.913948				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.571149				10
Less: state credit	mills		2.487939				11
Net tax rate	mills		24.083210				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.809021				14
Combined School Tax Rate	mills		14.856716				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.665737				17
Total Tax Rate	mills		26.571149				18
Ratio of Local and School Tax to Total	dec.		0.777751				19
Total tax net of state credit	mills		24.083210				20
Net Local and School Tax Rate	mills		18.730740				21
Utility Plant, Jan. 1	\$	636,229	636,229				22
Materials & Supplies	\$	0					23
Subtotal	\$	636,229	636,229				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	636,229	636,229				26
Assessment Ratio	dec.		0.790028				27
Assessed Value	\$	502,639	502,639				28
Net Local & School Rate	mills		18.730740				29
Tax Equiv. Computed for Current Year	\$	9,415	9,415				30
Tax Equivalent per 1994 PSC Report	\$	13,656					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	13,656					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	50,269		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	50,269	0	
PUMPING PLANT			
Land and Land Rights (320)	6,903		12
Structures and Improvements (321)	29,113		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	18,776		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	54,792	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,285		23
Total Water Treatment Plant	5,285	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,098		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			50,269	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	50,269	
PUMPING PLANT				
Land and Land Rights (320)			6,903	12
Structures and Improvements (321)			29,113	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			18,776	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	54,792	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,285	23
Total Water Treatment Plant	0	0	5,285	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,098	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	88,753		26
Transmission and Distribution Mains (343)	324,113	8,340	27
Fire Mains (344)			28
Services (345)	59,522	1,609	29
Meters (346)	9,548	911	30
Hydrants (348)	31,845	2,653	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	517,879	13,513	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	1,550		36
Transportation Equipment (373)	4,650		37
Other General Equipment (379)	1,804		38
Other Tangible Property (390)			39
Total General Plant	8,004	0	
Total utility plant in service directly assignable	636,229	13,513	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	636,229	13,513	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			88,753 26
Transmission and Distribution Mains (343)			332,453 27
Fire Mains (344)			0 28
Services (345)			61,131 29
Meters (346)			10,459 30
Hydrants (348)			34,498 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	531,392
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,550 36
Transportation Equipment (373)			4,650 37
Other General Equipment (379)			1,804 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	8,004
Total utility plant in service directly assignable	0	0	649,742
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	649,742

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,491	1,491	1
February			1,329	1,329	2
March			1,490	1,490	3
April			1,680	1,680	4
May			1,792	1,792	5
June			2,358	2,358	6
July			1,603	1,603	7
August			1,729	1,729	8
September			1,433	1,433	9
October			1,443	1,443	10
November			1,383	1,383	11
December			1,437	1,437	12
Total for year	0	0	19,168	19,168	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				4,500	14
Other utility use explanation:					15
Estimated water used in backwashing during year.					
Water pumped into distribution system				14,668	16
Less: Water sold				11,618	17
Losses and unaccounted for				3,050	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				106,800	21
Date of maximum: 4/25/1997					22
Cause of maximum:					23
Could not shut off hydrant after testing it, rock caught in the valve.					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 8/21/1997					25
Total KWH used for pumping for the year				27,474	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
658' FROM TANK	1	300	16	360,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	AT WELL	PUMP HOUSE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	MEYERS	NONE		5
Year Installed	1990	1994		6
Type	SUBMERSIBLE	OTHER		7
Actual Capacity (gpm)	283	1		8
Pump Motor or Standby Engine Mfr				9
	FRANKLIN	KAISER MOTORS		10
Year Installed	1990	1994		11
Type	ELECTRIC	OTHER		12
Horsepower	20	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1977		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	135		10
Total capacity in gallons	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.3000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	18,055	280			18,335
M	D	8.000	2,804				2,804
Total Within Municipality			20,859	280	0	0	21,139
Total Utility			20,859	280	0	0	21,139

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3				3		1
M	1.000	178	2			180	12	2
M	1.500	5				5		3
M	2.000	3				3	2	4
Total Utility		189	2	0	0	191	14	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	180	12		(1)	191	28	1
1.000	3	1			4	1	2
1.250	1				1		3
1.500	3				3	1	4
Total:	187	13	0	(1)	199	30	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	159	18		4		10	191	1
1.000		3		1			4	2
1.250		1					1	3
1.500		2		1			3	4
Total:	159	24	0	6	0	10	199	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	42	1			43	2
Total Fire Hydrants	42	1	0	0	43	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	40
Number of distribution system valves end of year:	48
Number of distribution valves operated during year:	32

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

1. A/C #682 Prior year included engineering for possible utility expansion and search for funding sources.
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Pumping & Power Equipment (Page W-13)

1. ID #2 is included to report only the standby motor, pump information is included to close this schedule.
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Water Mains (Page W-15)

1. Main extensions were financed by the developer.
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Water Services (Page W-16)

1. Services were financed by the developer.
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